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| APPLICATION NUMBER | FILING OR 371(C) DATE | FIRST NAMED APPLICANT | ATTY. DOCKET NO./TITLE |
|--------------------|-----------------------|-----------------------|------------------------|
| 10/561,662 | 05/15/2006 | Masaki Egami | JCLA13942 |

J.C. PATENTS INC.
4 VENTURE
SUITE 250
IRVINE, CA 92618

CONFIRMATION NO. 7806
POA ACCEPTANCE LETTER



'OC0000000032340111'

Date Mailed: 11/20/2008

NOTICE OF ACCEPTANCE OF POWER OF ATTORNEY

This is in response to the Power of Attorney filed 08/20/2008.

The Power of Attorney in this application is accepted. Correspondence in this application will be mailed to the above address as provided by 37 CFR 1.33.

/rmlloyd/

Office of Data Management, Application Assistance Unit (571) 272-4000, or (571) 272-4200, or 1-888-786-0101